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November 8, 2023

Stephen Tucker
Superintendent, SAU 30
P.O. Box 309
Laconia, NH 03247

Dear Superintendent Tucker:

This letter is to summarize and report on the May 4, 2023, FY23 ESSER programmatic monitoring of Laconia School District. I want to thank your team for the cooperation and hard work leading up to the monitoring.

Enclosed is a comprehensive summary of the FY23 ESSER programmatic monitoring at Laconia School District including findings and necessary corrective actions. Your plan to address each finding must be presented to NHED in writing. A Corrective Action Plan template and Evidence Submission template are attached to this report, and the LEA will need to complete these forms and attach substantiating evidence per the instructions. LEAs will have up to 90 days from receipt of this report to demonstrate compliance in any areas that were found to be in violation of state or federal requirements. Please send all required corrective action plans and evidence submissions to the attention of Ellen Podgorski at the Division of Learner Support.

Report Summary				
Requirement	Status	Page Number	Corrective Action Plan Due	Evidence Submission Due
1. Allowability	Met Requirements	2	N/A	N/A
2. Learning Loss	Met Requirements	3	N/A	N/A
3. Equitable Services	Finding (1)	3-4	12/8/23	2/8/24
4. Continued Payment	Met Requirements	5	N/A	N/A
5. Maintenance of Equity	Met Requirements	5	N/A	N/A
6. Construction	Met Requirements	6	N/A	N/A
Activity Review	Met Requirements	8	N/A	N/A

We consider this process a partnership. Please do not hesitate to seek technical assistance from me or from anyone within the Division of Learner Support. The goal is to make sure that students and staff are receiving the benefits of the COVID-19 Education Programs in accordance with requirements and regulations in an effective response to the challenges of the COVID-19 pandemic.

Sincerely,

Ellen C. Podgorski

Ellen C. Podgorski
Program Specialist, COVID-19 Education Programs

Cc: Lisa Lienhart, NHED Administrator of Policy & Operations
Diane Clary, Business Administrator, SAU 30

FY23 ESSER Programmatic Monitoring Report on Required Evidence of Compliance

SAU 30 Laconia School District (“LEA”)
Monitoring Review Date: 5/04/23

Reviewer: Ellen Podgorski (“EP”)
Final LEA Report Date: November 8, 2023

1. Requirement of Allowable Activities 2.C.F.R.200.403-475

Summary and Analysis:

Monitoring review staff assessed the LEA’s efforts to demonstrate that the LEA’s ESSER-funded activities are allowable, reasonable, and necessary and undertaken to prevent, prepare for, and respond to COVID-19.

LEA presented and EP reviewed:

- A copy of the LEA’s Use of Funds plan, which describes the involvement of stakeholders in developing the plan. The plan describes that the survey was sent to students and families and states that the administrative team, including special education administrators, have collaborated on how to use ESSER funds. 256 survey responses were received.
- A copy of the LEA’s ESSER applications as submitted in GMS.
- Reopening Task Force document from 10/28/20, which includes a decision matrix for hybrid/in person/remote learning; agenda from Reopening Task Force Work Groups showing that focal points include facilities, governance, instruction, postsecondary, school operations, technology, and wellness.
- 8/4/20 LEA proposal for school reopening, which includes data on reopening survey results, COVID case data, a description of “phasing in” students, teaching and learning goals, health/safety protocols; references evaluation of effectiveness of air handling/ventilation systems and technology protocols.
- 9/25/20 reopening plan updated proposal and 4/14/21 reopening task force agenda; 7/30/20 school reopening proposal, including data on survey results on return to school and work group recommendations, which include establishing a cleaning plan and staffing, evaluating effectiveness of air handling, providing professional development for technology use, and providing devices for students and staff. The work group participants were stakeholders from the schools and community members.
- School board meeting minutes from 2021-2023 including many references to the use of ESSER funds. Key updates include the 8/8/23 school board meeting minutes, which reference the status of the high school construction project scheduled to begin in November 2023; 9/6/22 school board meeting minutes, which include discussion and a vote on a high school woodworking/pre tech position; 7/12/22 school board meeting minutes, which indicate that the district is working on a plan to spend CARES-ESSER funds and includes information regarding the use of ESSER funds to support the purchase of accounting software; 6/21/22 school board minutes, which include recommendations from the facilities committee regarding the high school construction project and discussion regarding the potential use of ESSER funds to support stipends for student support positions; 6/7/22 school board minutes, which include information on proposed uses for ESSER funds including a F1 machine, furniture, instruction material, Huot desktop printer/cutter, router and track, and staff; 3/22/22 school board minutes, which reference 12 out of 200 teacher positions as ESSER funded and the use of ESSER funds for credit recovery and a student services liaison/reading interventionist; 1/18/22 school board minutes, which reference the use of CARES-ESSER funds for duct cleaning.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

2. Requirement to Address Learning Loss: *Public Law 117-2 Sec. 2001*

Summary and Analysis:

Monitoring review staff assessed the LEA's compliance with the use of at least 20% of ARP ESSER funds to address learning loss.

LEA presented and EP reviewed:

- 12/16/20 reopening committee meeting notes. Participants include school board members, fire chief, teachers, paraprofessional, counselor, nurse, principals, Superintendent, and Assistant Superintendent; 3/17/21 pandemic response task force agenda and a description of reopening task force and work groups from summer 2020.
- ARP Homeless application, which describe the LEA's plans to use ARP Homeless funds to address the needs of underserved populations.
- A description of the services offered to students disproportionately affected by the pandemic to include the purchase of cell phones for LADC and ESOL teachers to keep in contact with students and families, lunch delivery to families, remote services for special education and ESOL, learning labs, and hiring additional teachers for extra support.
- Contracts for staff hired to address learning loss.
- Attendance summary reports for a variety of activities, including summer programs in math and literacy, engineering, project-based learning, specials, learning lab credit recovery, and academic enrichment.
- State summative assessment data, which shows proficiency levels from 2018-2022, NWEA Comparative RIT scores, NH State Accountability Testing data; state summative assessment math data 2019-2023.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

3. Requirement to Provide Equitable Services *Applies to ESSER I funds only. *Public Law 116-136 Sec. 18005*

Summary and Analysis:

Monitoring review staff assessed the LEA's compliance with providing equitable services in accordance with federal requirements.

LEA presented and EP reviewed:

- GMS equitable services documentation for Holy Trinity Catholic School and Laconia Christian School.
- Communication between Assistant Superintendent and Director of Academics, Mission, and Professional Development for Diocese of Manchester Catholic Schools regarding allotment for equitable services; communications between Assistant Superintendent and Laconia Christian School about the amount set aside for the school.
- 7/1/20 contract between LEA and FACTS Education Solutions for services to eligible children attending Diocese of Manchester schools; 10/22/20 invoices from FACTS Education Solutions to LEA along with attendance documentation for Holy Trinity Christian School.



- 6/11/21 and 6/17/21 communication between LEA and Holy Trinity Catholic School regarding equitable services and overpayment of CARES equitable services amount.
- 7/6/21 communication between LEA and Diocese of Manchester regarding CARES overpayment, which references expenditures for crowd control barriers, face coverings, COVID 19 decals, COVID 19 disinfecting, FACTS Educational Solutions, and an additional teacher hired due to COVID 19; communication states the following: “Total reimbursement paid to Holy Trinity Catholic School = \$23,532.73, resulting in an overpayment to your allocated amount by \$2,470.52.” The communication references an invoice to reimburse the LEA for overpayment.
- Invoices for crowd barrier, face masks, COVID decals, Facts Education Solutions (instructional services).
- Copies of checks paid by Holy Trinity Catholic School to teacher hired due to COVID-19.
- 6/1/21 communication between Laconia Christian Academy and LEA regarding reimbursement for payment to a custodian along with pay stubs for the custodian; 11/2/20 communication between Laconia Christian Academy and LEA regarding purchase orders along with copies of purchase order and invoice for Professional Learning Management from Frontline Education to Laconia Christian School; 1/29/21 communication between Laconia Christian Academy and LEA regarding reimbursement for purchases along with purchase orders and payment information for supplies, remote classroom tech, and water bottle fillers; 11/2/20 and 1/8/21 communications between Laconia Christian Academy and LEA regarding hiring an additional custodian along with pay stubs and checks.
- Order documentation from Amazon.com for Chromebooks delivered to Laconia Christian Academy.
- Payment documentation for payments made by the City of Laconia to Laconia Christian Academy; documentation references invoices for supplies and services.
- Non-Public Federal Funds Procedure outlining the steps required to disperse federal funds for equitable services. The procedure requires the signature of the non-public school administrator, backup for purchases including “copy of check if a reimbursement,” quarterly tracking of items purchased with federal funds, and notification of items being disposed of.

Findings:

1. The LEA did not demonstrate that the district complied with the requirements of *34 CFR 76.665(f)* regarding maintaining control of CARES Act funds; keeping title to and exercising continuing administrative control of all materials, equipment, and property purchased with CARES Act funds; and providing services with CARES Act funds directly or through a contract with a public or private entity. In multiple instances, the LEA reimbursed the non-public schools for purchases and services. In response to the draft equitable services finding, the LEA provided a Non-Public Federal Funds Procedure. The procedure, however, does not demonstrate clearly that the LEA will, in all instances, remain in control of the federal funds and maintain title to materials, equipment, and property purchased with federal funds.

Evidence of Correction Needed:

1. The LEA must provide detailed Equitable Services Procedures for ensuring that the LEA will maintain control of federal funds in the provision of equitable services to non-public schools and documentation to demonstrate that the LEA has implemented these procedures. In all instances, the LEA must remain in control of the federal funds and maintain title to materials, equipment, and property purchased with federal funds. The LEA must not provide reimbursements to non-public schools for equitable services purchases. The LEA’s Equitable Services Procedures must demonstrate the LEA’s understanding of federal requirements for the provision of equitable services.

Corrective Action Plan Due Date: December 8, 2023

Fully Implemented Corrective Action Plan/Evidence of Correction Due Date: February 8, 2024

4. Requirement for Continued Payment to Employees: *Public Law 116-136 Sec. 18006; Public Law 116-260 Sec. 315*

Summary and Analysis:

Monitoring review staff assessed the LEA's compliance with federal requirements for continued payments to employees and contractors.

LEA presented and EP reviewed:

- Attestation from Superintendent stating that the LEA continued to pay its employees during the period of COVID-19, including during any disruptions or closures related to the virus.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

5. Requirement for Maintenance of Equity: *Public Law 117-2 Sec. 2004*

Summary and Analysis:

Monitoring review staff assessed the LEA's compliance with Maintenance of Equity requirements.

LEA presented and EP reviewed:

- The LEA's FY22 Maintenance of Equity data, which shows that the LEA maintained equity in its high-poverty schools.

NHED monitors each LEA's compliance with the Maintenance of Equity requirement through a parallel process, which tracks spending across schools in each district. NHED will review the district's final FY23 financial data when it is available in fall 2023 to determine whether the district has maintained compliance with the FY23 Maintenance of Equity requirement.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A



6. Construction Requirements: 2 C.F.R.200, 34 C.F.R. 75.600-617, Davis-Bacon Act

Summary and Analysis:

Monitoring review staff assessed the LEA's compliance with ESSER construction requirements.

LEA presented and EP reviewed:

- The deeds to Laconia High School, which show that the City of Laconia owns the Laconia High School building.
- 5/2/23 memo from City Manager to Superintendent with the subject "Authorization to improve Laconia High School." The memo states, "Authority for the School Board to implement improvements to the Laconia High School under ESSER III construction project can be found in City Code Section 9:01 which states that the School Board is responsible for '... general management and control of the public schools and of the buildings and property thereto ...'"
- 9/8/23 letter from the City of Laconia's mayor stating the following: "Laconia High School, located at 345 Union Avenue, Laconia NH is set to undergo renovations using ESSER funding. This property is owned by the City of Laconia, and the Laconia School District, as grantee, has full use, right of access, and will have possession of the facility for 50 years, or the useful life of the building, whichever is longer as required in 34 CFR 75.603."
- LEA provided clarification that construction has not yet started, so some evidence is not yet applicable, and that the city is getting the building permit for construction.
- Final and conceptual approval applications including submission to state fire marshal and Division of Historical Resources. Estimated project cost is \$6.7 million. Project includes updating the ventilation and renovating the kitchen and serving areas.
- 4/1/22 memo from Superintendent to school board with update on status of project plans; 9/21/22 school board facilities committee project update; 9/22/22 update for Superintendent on project status; 10/4/22 RFQ Request for Qualifications for General Contractors; 4/1/22 update memo from Superintendent to School Board Chair, Facilities Committee Chair, Budget and Personnel Chair, Facilities Director, and Assistant Superintendent on next steps.
- Project schedule, list of construction project logistics, proposed design plans and pictures, architectural plans, and a materials/labor price list.
- 9/7/23 signed copy of the LEA's Assurances for Construction Programs (SF-424D).
- LEA's purchasing procedures adopted 5/7/2013; LEA's bidding requirements adopted 5/7/2013 and revised 6/20/2017; district bidding conventions/practices adopted 11/20/1984; data/records retention procedures adopted 8/15/06 and reviewed 1/16/18.
- The City of Laconia's Capital Assets and Depreciation Policies, which the LEA indicated guides the district's equipment/inventory management.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plans Due Date: N/A



Activities Selected for Further Programmatic Review

Summary and Analysis:

Monitoring review staff selected ESSER-funded activities for which the LEA requested reimbursement for further review.

ARP ESSER Activity 120197 Reimbursement Requested August 2022: The LEA submitted a reimbursement request for \$2,880.02 for program materials to allow for a high level of engagement and differentiation to assist in student learning. LEA presented and EP reviewed a bill and purchase order for Zoom subscription for Education Annual and 1000 Participants Meeting Annual, which match the reimbursement request amount.

CARES-ESSER Activity 98271 Reimbursement Requested July 2022: The LEA submitted a reimbursement request for \$167.35 for cell phones to assist staff in supporting and communicating with remote students and families to increase family and student engagement and participation in school during the pandemic. LEA presented and EP reviewed a report showing a check paid to Verizon on 7/26/2022 for \$1,695.31 along with a Verizon bill due 8/4/2023 for the total amount of \$1,695.31 and a note that the school nurse portion was \$167.35, which is the reimbursement request amount.

CARES-ESSER Activity 134124 Reimbursement Requested August 2022: The LEA submitted a reimbursement request for \$117,781.90 for additional supports for student programming at elementary, middle, and high school levels to limit regression and learning loss due to COVID-19. LEA presented and EP reviewed general ledger distribution summary showing a total of \$117,781.90 in distributions labeled as salary ESY Summer 2022 (\$61,443.35) and Professional Services from ESY to Cares (\$56,338.55); Extended School Year Agreements/for Summer Program 2022 for 48 staff members; 8/11/22 payroll warrant showing checks paid to staff with the “School Federal Fund Amount” listed as \$63,925.90; and 7/26/22, 8/3/22, 8/10/22, 8/17/22, 8/24/22, and 9/14/22 payroll warrants including checks paid to Blazer Works, Boothby Therapy Services, Inc., R. Walsh, William White Educational, Hear Me Now, and Pediatric Physical Therapy; invoices from Boothby Therapy Services, Blazer Works (School SLP services), R. Walsh (occupational therapy services), William J. White Educational, Hear Me Now, and Pediatric Physical Therapy.

CARES-ESSER Activity 131719 Reimbursement Requested September 2022: The LEA submitted a reimbursement request for \$3,977 to support a JV team B sport at the middle school level to increase participation and positive socialization of students following the return to school after the COVID-19 pandemic. LEA presented and EP reviewed a copy of the Laconia School District warrant showing 9/21/22 check to Brine’s ESC Team Sales for \$4,821 and 8/15/22 invoice from Brine Team Sales for sports supplies; the amounts highlighted match the reimbursement request amount.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A



**NHED ESSER Programmatic Monitoring
Corrective Action Plan**

(Use a separate form for each Corrective Action Item)

LEA Name:

Name of person completing this form

Date

Finding Number:

Description of Finding:

Please check the box that most appropriately matches the LEA’s status in implementing the Corrective Action Plan (“CAP”). Please also provide any documentation that supports the LEA’s assertion that the CAP has been fully implemented.

- (1) Partially implemented
- (2) Fully implemented
- (3) No further action required (provide detailed explanation below)

If option (1) is selected, please explain the implementation status as well as the anticipated completion date in the space below:

Anticipated Completion Date:

If option (2) or (3) is selected, please explain how the plan was implemented or why no further action is required in the space below:

Please return to Ellen.C.Podgorski@doe.nh.gov at the Division of Learner Support



**Evidence Submission
FY23 ESSER Programmatic Monitoring**

Evidentiary requirement of the Corrective Action Plan submitted to NHED on: _____

Use the template below to describe the evidence the LEA is providing in response to each FY23 ESSER Programmatic Monitoring LEA Report finding and Corrective Action Plan. Attach sufficient evidence to substantiate each corrective action taken. Please return your signed Evidence Submission to the NHED Division of Learner Support no later than February 8, 2024.

Equitable Services Finding 1: The LEA did not demonstrate that the district complied with the requirements of 34 CFR 76.665(f) regarding maintaining control of CARES Act funds; keeping title to and exercising continuing administrative control of all materials, equipment, and property purchased with CARES Act funds; and providing services with CARES Act funds directly or through a contract with a public or private entity. In multiple instances, the LEA reimbursed the non-public schools for purchases and services. In response to the draft equitable services finding, the LEA provided a Non-Public Federal Funds Procedure. The procedure, however, does not demonstrate clearly that the LEA will, in all instances, remain in control of the federal funds and maintain title to materials, equipment, and property purchased with federal funds.

Equitable Services Corrective Action 1:

Equitable Services Evidence 1:

Evidence Submission presented by

Superintendent

Date